



# **STATE OF GEORGIA**

## **2001 ANNUAL REPORT REGARDING PROPERTY TAX ADMINISTRATION**

**GEORGIA DEPARTMENT  
OF  
REVENUE**

**January 20, 2002**

**T. Jerry Jackson  
Commissioner**

# Commissioner's Report to the General Assembly

## **Regarding Property Tax Administration**

*Georgia Department of Revenue*

*January 20, 2002*

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## HIGHLIGHTS OF ANNUAL REPORT

### DIGEST REVIEW:

- The Revenue Commissioner continues to insure uniformity and equalization between and within counties using the same procedures enacted in 1992, and in the manner prescribed in Article 5A of Chapter 5 of Title 48.
- Of the 53 counties falling in the 2000 review year, 6 county ad valorem tax digests failed to meet the state standards for approval, compared to 9 counties in 1999. As a result, \$76,375 was initially assessed in penalties and \$134,907 in additional state tax. Settlements for Dodge and Pulaski Counties have been offered and once accepted, the penalty amount will be deferred and permanently waived if the terms of the consent agreements are followed. The total additional state tax, after appeals, amounted to \$134,907.
- Of the other 106 non-review counties, 32 county ad valorem tax digests failed to have an acceptable overall average assessment ratio, compared to 12 in 1999. As a result, additional state tax in the amount of \$1,964,851 was assessed these 32 counties. Fulton County's additional state tax assessment of \$1,290,691 comprised 66% of the total amount.
- The average level of assessment, as measured by the Median, has fallen from 37.88% in tax year 1994 to 36.68% for tax year 2000. Even so, the assessment level remains within the acceptable standard of 36.00% to 44.00%.
- The average level of uniformity, as measured by the Coefficient of Dispersion, has decreased from 14.74% in 1994 to 12.52% for 2000, indicating continued improvement in this statistical measure.
- The average level of assessment bias, as measured by the Price Related Differential, has also shown continued improvement; a measure of 100.79% in 2000, compared to 102.76% in 1994.
- Assessed values reached a high of 201.3 billion in 2000 or a 7.6% increase from the values reported in 1999; while the average millage rate of 24.01 decreased less than 2% from 1999 to 2000.

### PUBLIC UTILITIES:

- The statewide average equalization ratio for public utility property in 2001 was 37.28% compared to 37.40% in 2000. Though decreasing, we do not expect a continuation, as counties are performing revaluations that are expected to improve the statewide average in future years.
- Equalization ratios for 91 of the 159 counties were proposed at a ratio less than 40%.

### PREFERENTIAL AGRICULTURAL ASSESSMENT:

- Since the implementation of Preferential Agricultural Assessment in 1984, the number of parcels in this program has risen from approximately 10,000 to approximately 22,500; the amount of value eliminated from the digests has increased from 86.9 million to 191.4 million; and the total tax dollars lost by local government has increased from 1.6 million to approximately 4.8 million.

**CONSERVATION USE VALUATION:**

- Since the implementation of Conservation Use Valuation in 1992, the number of parcels in this program has risen from approximately 16,000 to more than 66,000; the amount of value eliminated from the digests has increased from 395.8 million to approximately 2.3 billion; and the total tax dollars lost by local government has increased from 8.9 million to approximately 57.7 million.
- These dramatic increases are expected to continue to grow as property valuations increase.

**TIMBER TAXATION:**

- Since 1992, values reported for timber sales and harvests have increased from 493.1 million to 701 million or 42%, while the revenues for the same time period have increased from 11.5 million to 18 million, or approximately 36%.
- Prior to 1996, each quarter the Department was required to develop a Table of Owner Harvest Timber Values report used by timber companies and individuals for reporting the value of timber harvested from their own land. In 1996, the change to O.C.G.A. 48-5-7.5 requiring that this be done on an annual basis has definitely saved the Department time and personnel costs.

## **Reporting Requirements**

The Commissioner's responsibility for continuing to provide the General Assembly with the effect of property tax administration and the continued enactment of laws created by legislation and administered by the Department of Revenue, Property Tax Division are as follows:

- O.C.G.A. Section 48-5-349.5 requires the examination of the digest of each county to ensure that all property valuations are reasonably uniform and equalized among the counties and within the counties. This code section provides for a status report on this review process along with the Commissioner's observations regarding the progress of the counties in ad valorem tax administration.
- O.C.G.A. Section 48-5-7.1 requires the submission of a report showing the fiscal impact of the law providing for the preferential assessment of tangible real property devoted to agricultural use. Qualified farm property is assessed at 75% of the value under this program and this report analyzes the effect of this program on taxpayers and levying authorities.
- O.C.G.A. Section 48-5-7.4 requires a report showing the fiscal impact of the law providing for conservation use assessment of certain agricultural properties attendant with this code section. Qualified farm property is assessed at its current use value using a table of values established by the Commissioner following specific legal procedures. This report analyzes the adverse fiscal impact, if any, on other taxpayers and levying authorities.

The Commissioner believes these separate reporting requirements are important in maintaining the awareness of the impact of these enactments.

## **Digest Review Procedures**

The Commissioner, through the Property Tax Division, has been given the statutory duty of reviewing county tax digests to determine if the digests meet the criteria mandated in statute case laws and regulation for level of assessment<sup>1</sup>, uniformity<sup>2</sup>, and equalization<sup>3</sup>.

Article 5A of Chapter 5 of Title 48 establishes the procedure for the Commissioner to equalize county property tax digests between and within counties and compel county boards of tax assessors to make adjustments in property valuations so as to insure uniformity and equity.

As directed by the legislature, the Commissioner has adopted a three-year digest review cycle in which each county's tax digest is reviewed extensively to determine the level of assessment, uniformity and equalization in each property class. In any given year, one third of the county tax digests are subject to extensive statistical testing. Counties, which do not meet the criteria, set forth in the statute and regulations are allowed an opportunity during the three year cycle to correct any deficiencies by the next review year. The other counties that are not being extensively reviewed are examined for level of assessment to equalize the state levy and public utility assessments. The Commissioner approves any county's digest as being reasonably uniform and equalized if the digest meets certain standards:

For those digests submitted by counties in their digest review year, the Commissioner completes his review on or before August 1 of the following tax year or within 30 days of the date the ratio study results are provided by the State Auditor. Based upon this review, the Commissioner will approve any digest when it is found to be reasonably uniform and equalized by having met the following state established standards:

the average level of assessment for each class of property meets the state standards of 36% to 44%;

the average measure of overall equalization, the *coefficient of dispersion*<sup>4</sup>, meets the state standard of 15% or less for residential properties and 20% or less for all other property classes; and

the bias ratio, or statistical measure of *price related differential*<sup>5</sup>, meets the state standard of 95% to 110%.

The Commissioner conditionally approves the digest and assesses a penalty of \$5.00 per taxable parcel of real property if a county's review year digest contains the same or similar deficiencies as the previous review year digest. If the overall average assessment level does not meet state standards, the county is assessed additional state tax in the amount equal to the difference between the state's one-quarter of a mill that would have been produced if the digest had been at the proper assessment level and the amount the digest actually produces for collection purposes.

For those counties submitting their digest during a non-review year, digests are evaluated by the

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<sup>1</sup> The comparison of an individual property's actual sales price versus its assessed value is a measure of the level of assessment. The ratio required by state statute is 40%.

<sup>2</sup> The measurement of quality of the results produced by a county's valuation program will determine if properties are valued in a uniform manner.

<sup>3</sup> Equalization is the measure of equality of assessment. In order to possess good equalization, a county tax digest should value all properties at about the same level of assessment.

<sup>4</sup> The coefficient of dispersion is the statistical representation of equalization.

<sup>5</sup> The price-related differential is the statistical measure of assessment bias. This demonstrates whether lower or higher priced properties are more accurately assessed.

Commissioner based on the overall average assessment ratio deviation from the proper assessment ratio of 36% to 44%.

If the Commissioner determines that a county's digest does not meet the acceptable ratio of 36% to 44%, the county is assessed additional state tax in the amount equal to the difference between the state's one-quarter of a mill that would have been produced if the digest had been at the proper assessment rate and the amount the digest actually produces for collection purposes.

Beginning with the 2000 tax year digest reviews, in order to measure the compliance of each county in meeting state standards for digest approval, the Commissioner utilizes the information provided by the State Auditor from the sales ratio studies developed for each county. Each county's ratio study measures the statistical standards of level of assessment, uniformity and equalization.

Results of the 2000 digest reviews for counties falling in the 2000 Review Year and the current status of each:

The review of the 53 counties falling within the 2000 review year resulted in only 6 counties being subject to the \$5.00 per taxable parcel penalty, additional state tax, or both.

COUNTY	\$5 PARCEL PENALTY	ADDITIONAL STATE TAX ASSESSED
Coweta		91,886
*Dodge	49,200	9,993
Miller		3,806
*Pulaski	27,175	8,511
Taylor		3,642
White		17,069
<b>TOTAL</b>	<b>76,375</b>	<b>134,907</b>

\*These counties have appealed the \$5 per parcel penalty. Consent Orders to defer the penalty and establish guidelines for correcting the digest by the next review year are being developed.

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The review of the 106 non-review counties resulted in 32 counties being assessed additional state tax:

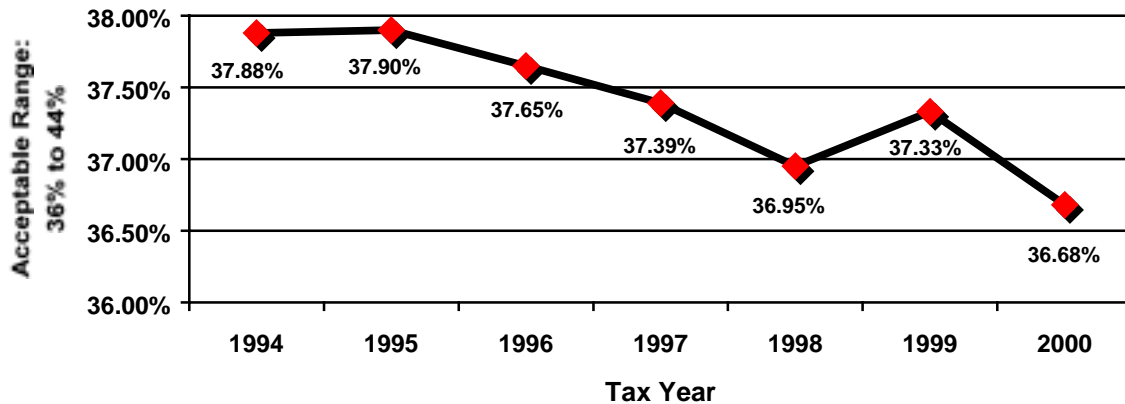
COUNTY	ADDITIONAL STATE TAX	COUNTY	ADDITIONAL STATE TAX
Bacon	3,633	Lumpkin	29,065
Baldwin	20,583	Macon	7,057
Bibb	155,945	McIntosh	5,764
Chattahoochee	997	Monroe	30,024
Forsyth	106,210	Montgomery	3,486
Franklin	35,497	Murray	15,544
Fulton	1,290,691	Peach	16,607
Gilmer	42,650	Pike	7,333
Glascok	1,861	Randolph	6,148
Glynn	86,612	Screven	13,760
Johnson	4,498	Stewart	2,285
Jones	11,798	Taliaferro	1,379
Lamar	12,419	Terrell	6,688
Liberty	14,655	Treutlen	2,762
Lincoln	11,233	Twiggs	11,991
Long	3,191	Wheeler	2,485
		<b>TOTAL</b>	<b>1,964,851</b>

Several graphs are being included on the following pages to provide a visual indication of the various measurable statistical standards since 1994:



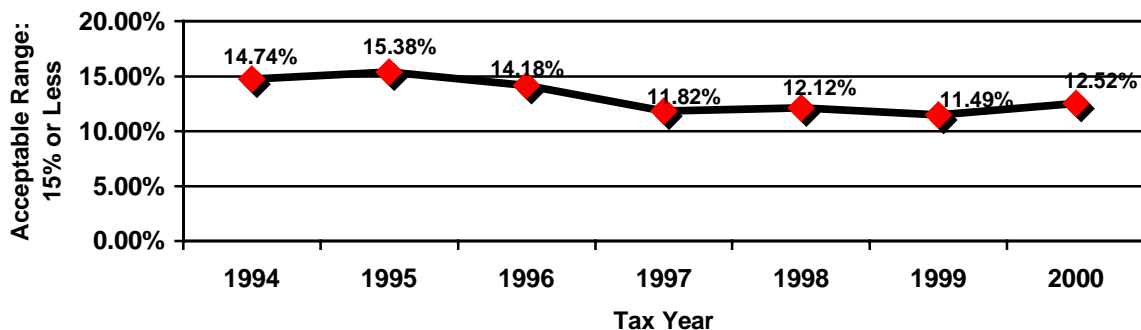
- Figure 1** - This graph indicates that, even though the average Median Ratio has fallen from 37.88% in 1994 to 36.68% in 2000, the assessment level remains within the acceptable standard of 36% to 44%. In general, Georgia law requires taxes to be assessed at 40% of the fair market value of the property. So the overall level of assessment is a measure of the effectiveness of the county's valuation program.

**Figure 1 - Average Level of Assessment**



- Figure 2** – This graph shows the average level of uniformity, as measured by the Coefficient of Dispersion, and indicates the equality of assessments between individual properties. Case law indicates that this is the most important measure of fairness within a taxing jurisdiction. Beginning with the 1995 tax year, the Commissioner, through regulation, tightened the acceptable standard of equalization and uniformity from 20% or less to 15% or less for residential properties, and from 25% or less to 20% or less for non-residential properties. Since 1994, this statistical average has decreased from 14.74% to 12.52% for 2000, demonstrating continued improvement.

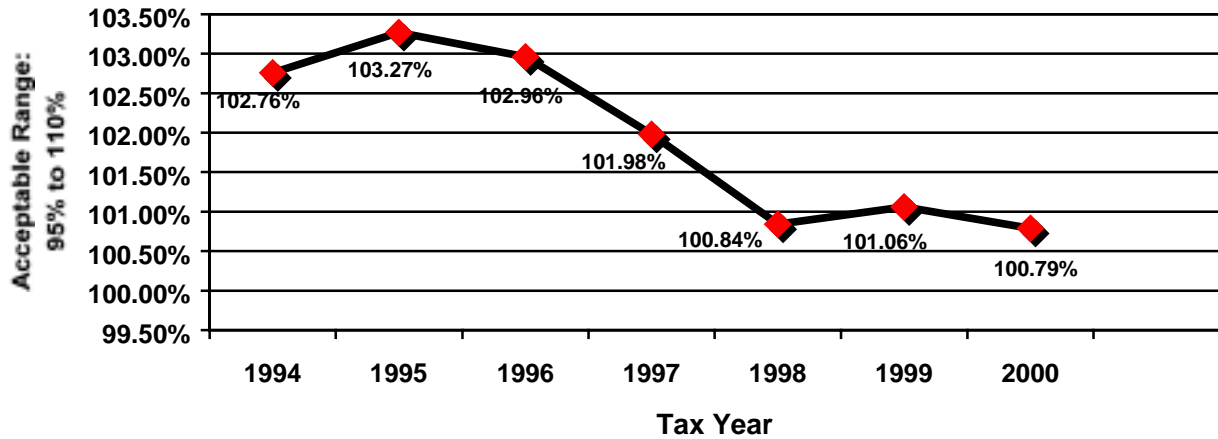
**Figure 2 - Average Level of Uniformity**



**Figure 3** - This chart shows the past seven years average assessment bias, as measured by the Price

Related Differential. This standard has also shown continued improvement from 1994 when the average was 102.76% to the 2000 average of 100.79%.

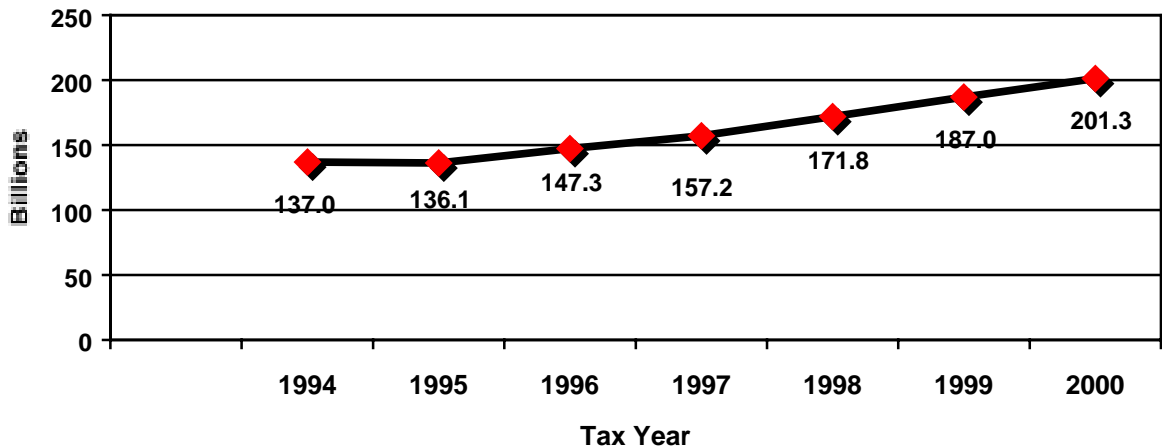
**Figure 3 - Average Level of Assessment Bias**



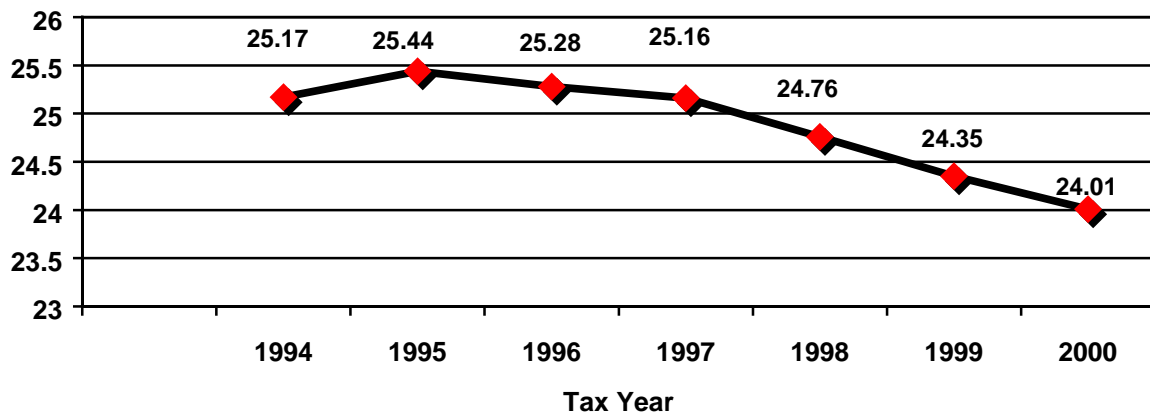
## Value and Revenue

Since the implementation of the new digest review procedures, counties have been constantly performing either total or partial revaluations and updates to properties in order to conform to the state standards for acceptable digests. In doing these revaluations and updates, property values have increased significantly since 1994. **Figures 4 and 5** show the changes in the total values and the average millage during the last several years, while **Figure 6** shows the breakdown by property class of the values reported on the 2000 tax digests.

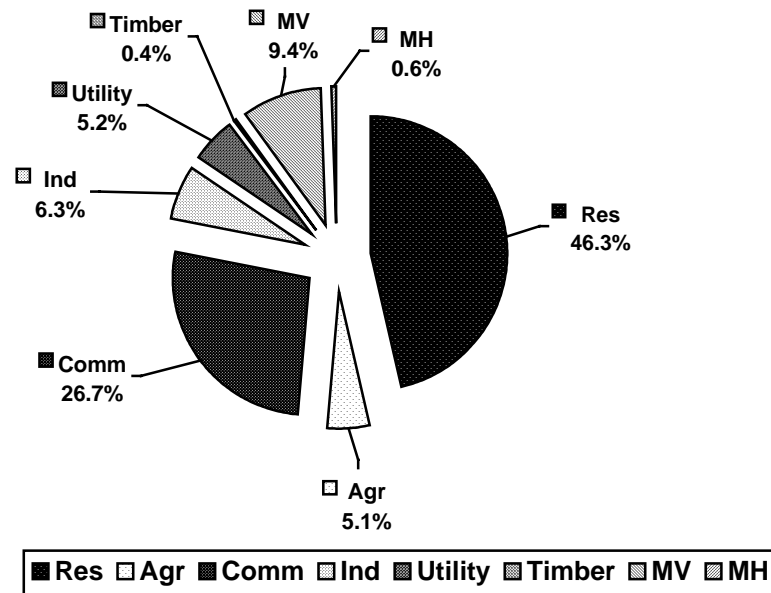
**Figure 4 - Total Assessed Value**



**Figure 5 - Average Millage Rate**

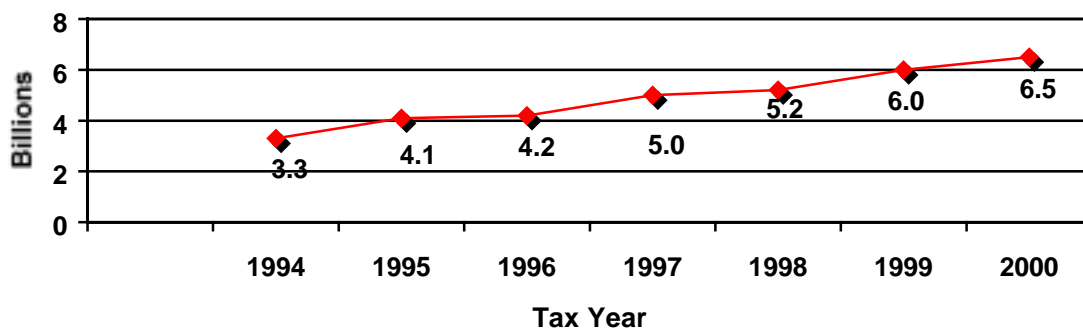


**Figure 6 - Percentage of 2000 Values by Property Class**

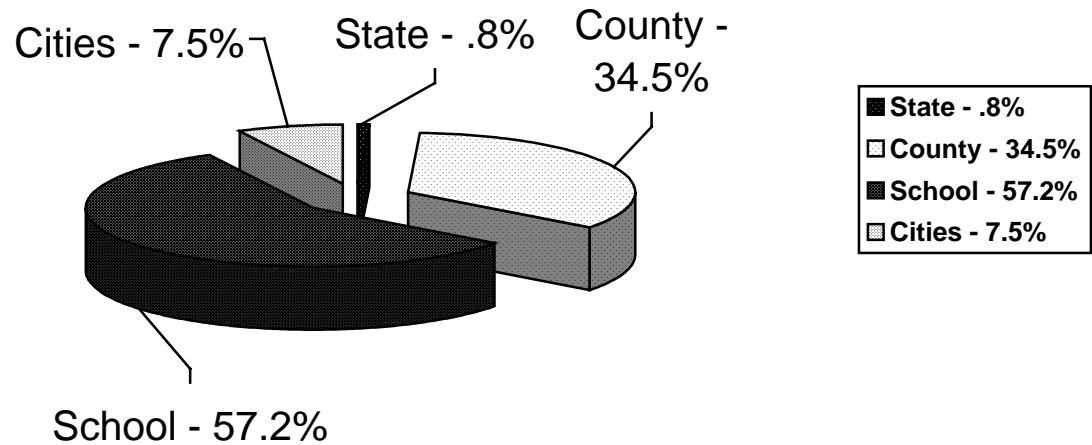


Property tax continues to be the primary revenue source for local governments. Currently, approximately 6.5 billion in revenue is collected from property taxes in Georgia. Because there is limited Department involvement in the collection of city taxes, this report does not focus on this tax type. **Figures 7 and 8** show the total revenues and the revenue breakdown by tax type generated from the 2000 tax digests. **Figures 9, 10 and 11** show the breakdown of the tax burden between the different classes of property for County, School, and State tax purposes. It is evident from these figures that residential property owners continue to bear the largest share of the tax burden, with commercial property owners following next.

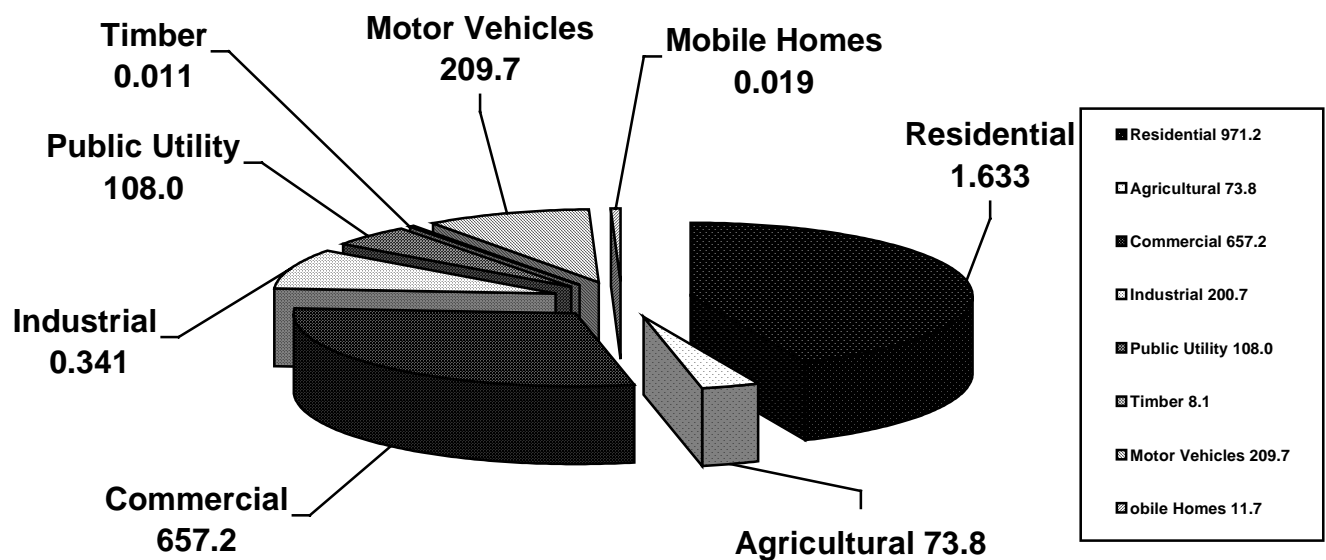
**Figure 7 - Comparison of Total Revenue For 2000**



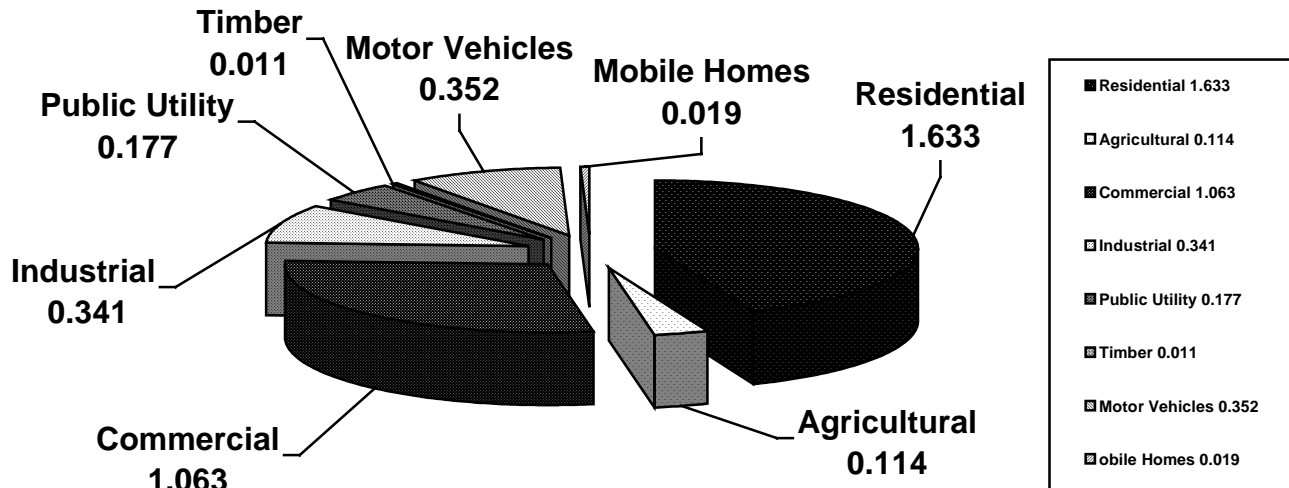
**Figure 8 - 2000 Total Revenue By Tax Type - In Billions**



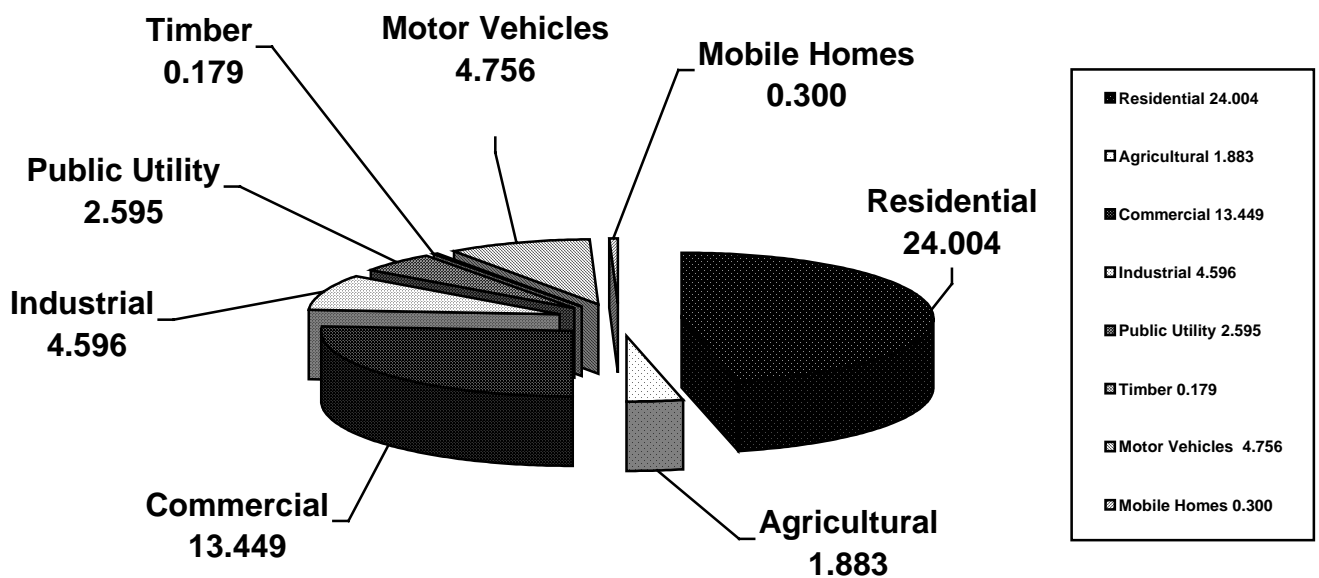
**Figure 9 - 2000 County Tax Revenue - Millions**



**Figure 10 - 2000 School Tax Revenue - Billions**



**Figure 11 - 2000 State Tax Revenue - In Millions**



## **Public Utilities**

O.C.G.A. Section 48-2-18 requires the Commissioner to annually propose assessments for public utility property and to insure that these properties are assessed at the same overall average assessment level as other property in the county. Each utility company is required to annually return their properties indicating location, description, type of property and valuation. The Commissioner's staff inspects these returns to insure the accuracy of each utility company's declarations.

The location of the property must include the county within which it is located, the tax district within that county, (i.e. County, City, etc) and a physical address such as a street name. These property returns also include a physical description of the property. The utility company is required to identify the property's designated type, operating or non-operating. Operating property is defined as any property required, directly or indirectly, for the operation of the utility. Non-operating property would then be any property not required for the operation of the utility.

In determining each county's proposed assessments for 2001 public utilities and airlines, the Commissioner calculated the equalization ratios using 2000 digest totals and ratio statistics. This method insured that proposed public utility values were set at the same overall average assessment level as other properties.

Once the State Board of Equalization approved these values and equalization ratios and assessments were issued to the counties and utility companies. Each county board of tax assessors then determined the final assessment of utility properties by either accepting the State's proposed values or substituting their own in issuing assessment notices to the utility companies.

**Table 1** on the following page shows each county's 2001 equalization ratio as proposed by the state and the ratio finally determined by the county board of tax assessors. In most instances where the ratio used by the county exceeds the state proposal, it is due to the county's having preformed an update or revaluation.

**Table 1 – 2001 Public Utility Equalization Ratios Using 2000 Digest Ratios**

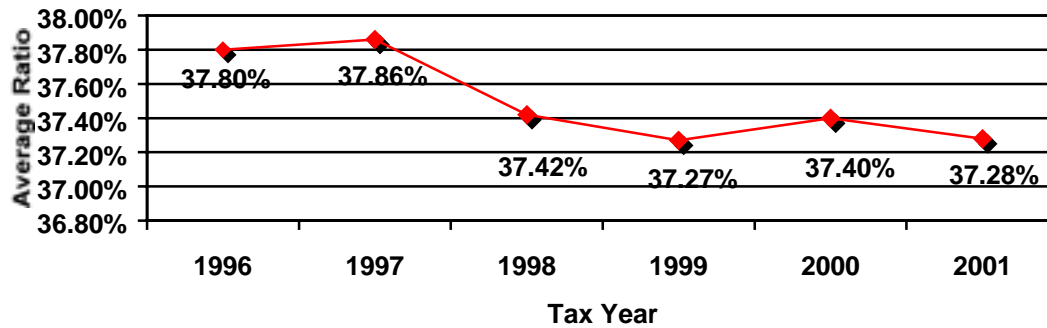
County	Proposed Ratio	Final Ratio	County	Proposed Ratio	Final Ratio	County	Proposed Ratio	Final Ratio
Appling	40.00	40.00	Evans	40.00	40.00	Newton	37.79	37.79
Atkinson	36.84	36.84	Fannin	36.15	36.11	Oconee	40.00	40.00
Bacon	36.00	40.00	Fayette	36.72	40.00	Oglethorpe	37.08	40.00
Baker	40.00	40.00	Floyd	40.00	40.00	Paulding	40.00	40.00
Baldwin	33.71	40.00	Forsyth	35.57	35.57	Peach	32.17	40.00
Banks	40.00	40.00	Franklin	26.91	26.91	Pickens	40.00	40.00
Barrow	37.85	37.85	Fulton	33.69	33.69	Pierce	40.00	40.00
Bartow	40.00	40.00	Gilmer	28.73	40.00	Pike	35.06	40.00
Ben Hill	37.78	37.78	Glascock	34.52	34.52	Polk	36.81	36.81
Berrien	37.89	37.89	Glynn	36.28	36.28	Pulaski	30.94	40.00
Bibb	32.75	40.00	Gordon	36.53	36.53	Putnam	40.00	40.00
Bleckley	37.22	37.22	Grady	37.49	37.49	Quitman	36.10	40.00
Brantley	37.01	37.01	Greene	40.00	40.00	Rabun	40.00	40.00
Brooks	36.70	36.70	Gwinnett	36.67	36.67	Randolph	31.78	40.00
Bryan	37.21	37.21	Habersham	40.00	40.00	Richmond	40.00	40.00
Bulloch	34.87	40.00	Hall	36.94	40.00	Rockdale	37.17	40.00
Burke	40.00	40.00	Hancock	40.00	40.00	Schley	40.00	40.00
Butts	40.00	40.00	Haralson	37.26	40.00	Screven	30.73	40.00
Calhoun	40.00	38.82	Harris	40.00	40.00	Seminole	40.00	40.00
Camden	40.00	40.00	Hart	36.25	36.25	Spalding	36.22	36.22
Candler	37.25	37.25	Heard	36.80	36.80	Stephens	40.00	40.00
Carroll	40.00	40.00	Henry	40.00	40.00	Stewart	35.29	35.29
Catoosa	37.44	37.44	Houston	37.40	40.00	Sumter	37.52	37.52
Charlton	36.62	36.62	Irwin	36.16	36.16	Talbot	36.60	36.60
Chatham	40.00	40.00	Jackson	40.00	40.00	Taliaferro	34.08	34.08
Chattahoochee	34.44	34.44	Jasper	36.42	36.42	Tattnall	37.13	37.13
Chattooga	36.04	38.31	Jeff Davis	40.00	40.00	Taylor	35.21	35.21
Cherokee	40.00	40.00	Jefferson	40.00	40.00	Telfair	37.23	40.00
Clarke	40.00	40.00	Jenkins	40.00	40.00	Terrell	33.80	40.00
Clay	37.45	37.45	Johnson	32.04	40.00	Thomas	40.00	40.00
Clayton	36.98	36.98	Jones	34.98	40.00	Tift	37.69	37.69
Clinch	36.99	36.99	Lamar	32.60	40.00	Toombs	40.00	40.00
Cobb	36.83	40.00	Lanier	40.00	40.00	Towns	36.46	40.00
Coffee	40.00	40.00	Laurens	40.00	40.00	Treutlen	33.14	40.00
Colquitt	40.00	40.00	Lee	40.00	40.00	Troup	40.00	40.00
Columbia	40.00	38.48	Liberty	35.92	35.92	Turner	37.50	37.50
Cook	36.65	36.65	Lincoln	26.63	26.82	Twiggs	31.96	40.00
Coweta	32.86	40.00	Long	34.66	34.66	Union	40.00	40.00
Crawford	40.00	40.00	Lowndes	40.00	40.00	Upson	37.73	37.73
Crisp	37.61	37.61	Lumpkin	30.82	30.82	Walker	37.37	37.37
Dade	40.00	40.00	Macon	35.39	40.00	Walton	36.99	36.99
Dawson	40.00	40.00	Madison	40.00	40.00	Ware	40.00	40.00
Decatur	40.00	40.00	Marion	40.00	40.00	Warren	36.06	36.06
Dekalb	37.50	37.50	McDuffie	40.00	40.00	Washington	37.75	37.75
Dodge	32.79	40.00	McIntosh	35.36	35.36	Wayne	40.00	40.00
Dooly	37.10	37.29	Meriwether	40.00	40.00	Webster	36.92	36.92
Dougherty	37.79	37.79	Miller	34.48	34.48	Wheeler	35.33	35.33
Douglas	36.08	36.08	Mitchell	40.00	40.00	White	34.78	34.78
Early	40.00	40.00	Monroe	32.68	40.00	Whitfield	36.71	36.71
Echols	36.72	36.72	Montgomery	33.90	33.90	Wilcox	40.00	40.00
Effingham	37.93	40.00	Morgan	36.07	40.00	Wilkes	36.58	40.00
Elbert	40.00	40.00	Murray	35.72	35.72	Wilkinson	40.00	40.00
Emanuel	37.17	40.00	Muscogee	40.00	40.00	Worth	40.00	40.00



STATE WIDE PROPOSED RATIO AVERAGE:	37.28	
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**Figure 12** below shows the trend of the statewide proposed public utility equalization ratios. The graph indicates that the statewide average has fluctuated very little since 1996.

**Figure 12 - Trend of Average Proposed Public Utility Equalization Ratio**



## **PREFERENTIAL AGRICULTURAL ASSESSMENT**

In the 1983 legislative session, O.C.G.A. § 48-5-7.1 was passed establishing preferential assessment of tangible real property devoted to bona fide agricultural purposes.

By statute, all real property is assessed at 40% of fair market value, however, the new legislation provided for a 30% level of assessment or 75% of the value at which other taxable real property is assessed. Property devoted to bona fide agricultural purposes is defined as:

- I. Tangible real property where the primary use is good faith production of agricultural products including:
  - a. horticultural
  - b. floricultural
  - c. forestry
  - d. dairy
  - e. livestock
  - f. poultry
  - g. apiarian products and all other forms of farm products
  - h. \$100,000 or less of the fair market value of real property devoted to the storage or processing of agricultural products.
  - i. excludes the value of any residence located on the property.
- II. Property qualifying for preferential assessment is limited to 2000 acres and must be owned by either
  - a. one or more natural or naturalized citizens;
  - b. a family farm corporation, owned by related individuals and deriving at least 80% of its gross income from agricultural pursuits on property located in Georgia.

In making application for preferential assessment, qualifying taxpayers must have signed a covenant (contract) agreeing to continuously maintain the property in agricultural pursuits for a period of 10 years. Transfers of ownership were allowed, provided the property was transferred to another qualifying entity that agreed to continue the property in agricultural pursuits for the remainder of the covenant period. Otherwise, the covenant was breached and a penalty imposed. Penalties ranged from 15 times the tax savings if the breach occurred during the first year of the covenant, to a minimum of 3 times the tax savings if a breach occurred during the tenth year of the covenant.

Since the passage of HOUSE BILL 230, several amendments have affected the provisions of preferential assessment.

- I. In 1985, the General Assembly amended the statute to allow transfers of property under preferential assessment without a penalty being assessed. These types of transfers included:
  - a. up to 3 acres of land, to be used for residential purposes and occupied by parties related to the covenant holder;
  - b. mineral exploration; and
  - c. for purposes of land conservation, federal agricultural assistance programs or for agricultural management purposes.

- II. The amendment also reduced the penalty to the actual tax savings realized during the covenant for breaches occurring as a result of foreclosure.
- III. A 1986 amendment added a provision allowing a reduced penalty of the actual tax savings for breaches occurring as a result of an owner becoming medically unable to continue the property in agricultural uses.
- IV. In 1987, the statute was again amended to relax the penalties for covenant breaches. Rather than penalties being assessed at 3 times all years tax savings, the amendment set up a penalty amount of only one year's tax savings times a factor of 2 to 5 depending on the year of the covenant in which the breach occurred.

Currently, the preferential assessment program will allow a covenant holder to transfer up to 5 acres of land to be used for residential purposes and occupied by parties related to the covenant holder.

### **Fiscal Impact**

The **Table 2** below shows for each tax year, since the beginning of this program, the statewide number of parcels, the total value eliminated, the total tax dollar loss, and the percentage change of each category.

**Table 2 - Preferential Agricultural Assessment Fiscal Impact**

YEAR	PARCELS	PERCENT CHANGE	TOTAL VALUE ELIMINATED	PERCENT CHANGE	TOTAL TAX DOLLAR LOSS	PERCENT CHANGE
1984	10,001	N/A	86,969,884	N/A	1,588,974	N/A
1985	11,839	+ 18.4	105,327,904	+ 21.1	1,992,707	+ 25.4
1986	12,642	+ 6.8	115,411,332	+ 9.6	2,227,704	+ 11.8
1987	13,446	+ 6.4	119,970,016	+ 3.9	2,370,396	+ 6.4
1988	15,306	+ 13.8	134,584,711	+ 12.2	2,864,733	+ 20.9
1989	16,978	+ 10.9	148,115,075	+ 10.1	3,782,095	+ 32.0
1990	19,947	+ 17.5	176,780,216	+ 19.4	4,010,259	+ 6.0
1991	23,086	+ 15.7	204,261,412	+ 15.5	4,657,783	+ 16.1
1992	23,243	+ .7	180,985,796	- 11.4	4,232,187	- 9.1
1993	18,388	- 20.9	145,151,076	- 9.8	3,542,375	- 16.3
1994	17,836	- 3.0	137,170,751	- 5.5	3,362,403	- 5.1
1995	22,226	+ 24.6	165,278,063	+ 20.5	4,249,807	+ 26.4
1996	23,501	+ 5.7	174,157,485	+ .4	4,410,076	+ 3.8
1997	23,915	+ 1.8	181,350,311	+ 4.1	4,654,542	+ 5.5
1998	23,340	- 2.4	189,169,970	+ 4.3	4,701,626	+ 1.01
1999	22,634	-3.02	191,204,332	+1.08	4,760,183	+1.25
2000	22,449	-.82	191,352,938	+0.08	4,824,066	+1.34

The Department will continue to monitor this program and provide data each year as required by law.

**Table 3** on the following page illustrates a county by county breakdown of the preferential agricultural assessment local impact analysis for 2000.

**TABLE 3 – PREFERENTIAL AGRICULTURAL ASSESSMENT FOR 2000**

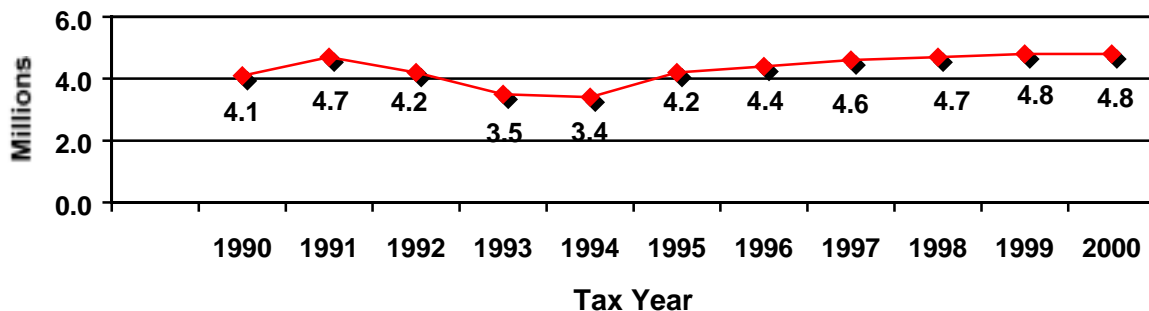
COUNTY	PARCEL COUNT	VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
APPLING	423	2,263,163	566	22,066	34,785	116	57,533
ATKINSON	369	2,371,964	593	36,035	31,431	0	68,059
BACON	69	451,839	113	5,874	5,648	0	11,635
BAKER	295	3,731,835	933	37,737	61,911	0	100,581
BALDWIN	31	364,917	91	4,568	6,076	0	10,735
BANKS	41	543,393	136	3,391	6,727	435	10,689
BARROW	42	405,651	101	2,544	8,356	710	11,711
BARTOW	45	622,606	156	4,293	11,587	0	16,036
BEN HILL	29	310,591	78	4,330	5,721	0	10,129
BERRIEN	436	3,014,820	754	39,946	30,600	0	71,300
BIBB	16	53,248	13	701	1,080	160	1,954
BLECKLEY	44	551,474	138	4,963	6,756	0	11,857
BRANTLEY	108	492,895	123	7,832	7,610	293	15,858
BROOKS	489	3,649,256	912	34,088	48,937	16	83,953
BRYAN	21	157,160	39	1,125	2,656	0	3,820
BULLOCH	41	382,283	96	3,723	3,795	0	7,794
BURKE	567	5,559,278	1,390	27,802	70,881	12,783	112,856
BUTTS	58	389,479	97	5,511	6,668	0	12,276
CALHOUN	328	3,991,094	998	42,576	58,031	0	101,605
CAMDEN	26	304,491	76	4,208	4,552	259	9,095
CANDLER	137	952,526	238	10,376	13,812	0	24,426
CARROLL	108	1,096,503	274	5,022	18,970	0	24,266
CATOOSA	18	146,646	37	479	2,163	0	2,679
CHARLTON	46	313,742	78	3,900	4,234	1,770	9,982
CHATHAM	0	0	0	0	0	0	0
CHATTAHOOCHEE	20	168,845	42	1,086	1,803	0	2,931
CHATTOOGA	42	477,958	119	3,894	4,490	0	8,503
CHEROKEE	3	68,810	17	383	1,370	172	1,942
CLARKE	0	0	0	0	0	0	0
CLAY	191	1,659,237	415	25,420	16,758	0	42,593
CLAYTON	0	0	0	0	0	0	0
CLINCH	154	1,035,349	259	11,565	14,495	4,918	31,237
COBB	0	0	0	0	0	0	0
COFFEE	122	1,257,136	314	7,493	20,428	0	28,685
COLQUITT	60	840,542	210	9,717	7,481	1,992	19,400
COLUMBIA	20	284,869	71	2,194	4,894	0	7,159
COOK	21	251,541	63	1,949	3,705	0	5,717
COWETA	77	362,600	91	1,917	7,296	869	10,173
CRAWFORD	112	1,322,225	331	15,946	19,833	0	36,110
CRISP	378	2,651,046	663	34,318	42,152	2,378	79,511
DADE	69	619,829	155	3,502	8,058	0	11,715
DAWSON	11	373,858	93	2,322	4,728	0	7,143
DECATUR	749	7,511,020	1,878	75,035	92,686	0	169,599
DEKALB	1	53,740	13	536	1,195	252	1,996
DODGE	284	1,566,427	392	15,664	20,364	0	36,420
DOOLY	470	3,557,262	889	47,134	59,762	0	107,785
DOUGHERTY	25	792,940	198	8,802	14,035	5,471	28,506
DOUGLAS	3	42,102	11	398	846	0	1,255
EARLY	423	3,652,873	913	28,025	47,487	0	76,425
ECHOLS	191	871,184	218	10,254	12,197	0	22,669
EFFINGHAM	26	197,514	49	1,692	3,249	336	5,326
ELBERT	113	1,475,042	369	8,837	20,503	0	29,709
EMANUEL	453	2,974,096	744	34,202	30,068	5,001	70,015
EVANS	140	1,331,942	333	7,360	14,651	0	22,344
FANNIN	2	24,800	6	155	325	0	486
FAYETTE	0	0	0	0	0	0	0
FLOYD	47	412,127	103	4,031	6,473	479	11,086
FORSYTH	46	632,420	158	1,581	10,802	628	13,169
FRANKLIN	15	70,436	18	683	1,123	0	1,824
FULTON	43	669,347	167	9,163	13,487	3,022	25,839
GILMER	0	0	0	0	0	0	0
GLASCOCK	121	840,946	210	11,156	11,950	0	23,316

GLYNN	10	341,836	75	2,389	6,116	187	8,777
GORDON	122	1,137,662	284	8,669	19,829	0	28,782
GRADY	517	6,913,133	1,728	50,258	94,710	0	146,696
COUNTY	PARCEL COUNT	VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
GREENE	85	730,891	183	6,702	8,040	0	14,925
GWINNETT	1	112,180	28	1,015	2,151	330	3,524
HABERSHAM	63	1,139,277	285	10,795	12,954	684	24,718
HALL	0	0	0	0	0	0	0
HANCOCK	469	3,016,041	754	91,929	47,955	0	140,638
HARALSON	171	1,001,915	250	9,131	13,727	0	23,118
HARRIS	115	1,205,360	301	9,016	19,961	0	29,278
HART	76	1,160,759	290	6,140	17,365	0	23,795
HEARD	103	1,384,248	346	13,150	18,236	0	31,732
HENRY	35	394,520	99	3,656	7,973	1,902	13,630
HOUSTON	57	709,920	177	6,269	8,817	511	15,774
IRWIN	348	2,180,260	545	24,310	36,389	2,071	63,315
JACKSON	90	1,561,934	390	4,051	24,076	1,624	30,141
JASPER	60	1,706,696	427	22,718	28,126	0	51,271
JEFF DAVIS	81	1,287,077	322	9,833	16,410	0	26,565
JEFFERSON	89	946,253	237	12,538	12,207	473	25,455
JENKINS	271	1,659,160	415	21,801	16,691	0	38,907
JOHNSON	37	204,893	51	2,784	2,800	0	5,635
JONES	95	800,249	200	7,882	10,644	0	18,726
LAMAR	45	398,153	100	3,285	6,633	0	10,018
LANIER	147	1,111,894	278	8,039	19,002	0	27,319
LAURENS	376	1,939,972	485	12,610	25,472	0	38,567
LEE	67	2,009,467	502	28,115	31,285	0	59,090
LIBERTY	44	284,764	71	3,274	5,069	1,140	9,554
LINCOLN	32	280,636	70	3,603	4,224	477	8,374
LONG	107	1,032,797	258	17,559	16,215	0	34,032
LOWNDES	1	9,219	2	68	132	0	202
LUMPKIN	2	13,538	3	157	217	0	377
MACON	336	2,903,667	726	31,398	44,136	0	76,260
MADISON	191	2,052,164	513	17,555	31,891	513	50,472
MARION	152	1,294,574	324	9,629	17,801	0	27,754
MCDUFFIE	73	937,915	234	7,325	12,662	0	20,221
MCINTOSH	23	96,796	24	944	1,476	73	2,517
MERIWETHER	162	1,708,809	427	13,862	28,776	0	43,065
MILLER	85	997,728	249	14,058	16,662	0	30,969
MITCHELL	143	2,280,322	570	35,580	22,035	0	58,185
MONROE	31	424,871	106	3,505	5,022	0	8,633
MONTGOMERY	368	1,691,528	423	14,764	23,499	0	38,686
MORGAN	43	838,280	210	9,431	13,412	0	23,053
MURRAY	56	424,509	106	2,462	6,155	0	8,723
MUSCOGEE	19	203,398	51	3,332	4,753	2,530	10,666
NEWTON	6	68,580	17	667	1,264	181	2,129
OCONEE	11	126,020	32	1,070	2,067	0	3,169
OGLETHORPE	345	2,925,429	731	17,517	36,533	0	54,781
PAULDING	7	250,782	63	1,856	4,715	0	6,634
PEACH	18	156,602	39	2,327	2,427	0	4,793
PICKENS	39	859,000	215	2,449	13,151	0	15,815
PIERCE	311	2,682,880	671	20,403	37,212	0	58,286
PIKE	5	47,584	12	369	593	0	974
POLK	36	308,195	77	3,362	4,516	0	7,955
PULASKI	159	1,213,241	303	14,935	18,138	1,213	34,589
PUTNAM	38	510,475	128	4,831	5,271	0	10,230
QUITMAN	76	979,840	245	11,572	14,659	0	26,476
RABUN	17	195,144	49	1,584	1,332	0	2,965
RANDOLPH	200	1,093,969	273	9,616	19,845	0	29,734
RICHMOND	15	105,560	26	623	2,169	156	2,974
ROCKDALE	113	332,550	83	4,300	7,609	0	11,992
SCHLEY	126	1,323,587	331	13,421	20,926	0	34,677
SCREVEN	515	4,089,385	1,022	53,058	62,159	0	116,239
SEMINOLE	178	2,235,117	559	22,352	33,616	1,502	58,029
SPALDING	72	1,054,324	264	10,227	20,633	3,247	34,371
STEPHENS	4	54,900	14	390	824	0	1,228
STEWART	125	1,025,593	256	11,702	14,133	0	26,091
SUMTER	571	5,000,187	1,250	49,802	71,953	4,177	127,182
TALBOT	119	7890,181	223	14,875	13,264	0	28,362
TALIAFERRO	187	1,110,950	278	19,759	18,208	0	38,245
TATTNALL	495	3,132,994	783	48,593	50,566	0	99,942

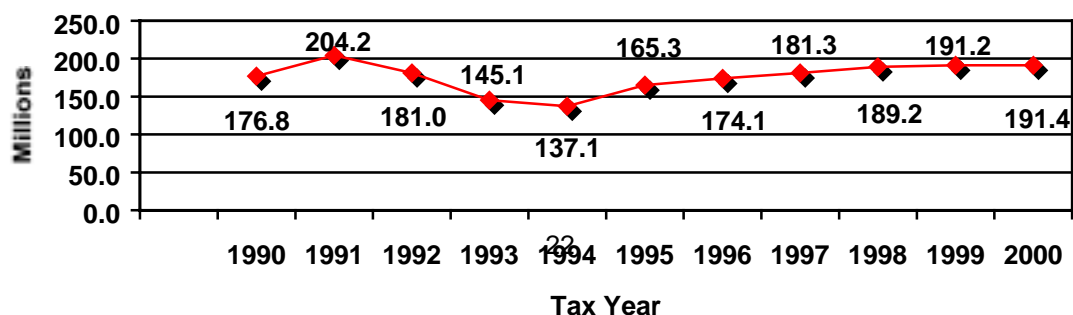
TAYLOR	353	2,815,157	704	29,086	33,782	0	63,572
TELFAIR	411	2,426,515	607	22,081	27,323	0	50,011
TERRELL	317	2,522,190	631	33,293	36,824	0	70,748
THOMAS	41	1,317,548	329	6,034	16,469	3,096	25,928
COUNTY	PARCEL COUNT	VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
TIFT	1	5,392	0	51	74	0	126
TOOMBS	160	791,126	198	4,625	10,186	791	15,800
TOWNS	1	8,670	2	62	35	0	89
TREUTLEN	186	908,225	227	13,979	10,526	0	24,732
TROUP	94	737,807	184	6,515	13,118	0	19,817
TURNER	52	621,713	155	8,462	8,393	0	17,010
TWIGGS	296	1,200,023	300	13,903	22,140	0	36,343
UNION	1	20,635	5	99	173	0	277
UPSON	20	247,966	62	2,715	3,975	0	6,752
WALKER	54	686,683	172	1,676	10,238	0	12,086
WALTON	46	642,731	161	6,484	12,040	0	18,685
WARE	318	1,507,342	377	20,319	23,741	0	44,467
WARREN	257	1,398,586	350	4,196	23,004	0	27,550
WASHINGTON	199	1,276,513	319	11,706	24,267	0	36,292
WAYNE	234	1,834,914	459	22,349	26,606	0	49,414
WEBSTER	103	1,105,108	276	14,775	15,472	0	30,523
WHEELER	325	1,768,222	442	12,883	21,219	0	34,544
WHITE	36	381,844	95	1,711	5,711	0	7,517
WHITFIELD	172	1,671,270	418	3,440	31,057	0	34,915
WILCOX	706	4,772,877	1,193	66,820	60,1860	0	128,199
WILKES	323	2,388,856	597	17,567	38,318	0	56,482
WILKINSON	104	1,210,639	303	12k603	17k288	0	30,194
WORTH	237	2,610,835	653	27,544	30,703	862	59,762
TOTAL	22,449	191,352,938	47,835	1,972,203	2,734,228	69,800	4,824,066

Figures 13 and 14 below illustrate that, since 1990, the amount of revenue loss and the amount of value removed annually from digests affected by the Preferential Agricultural Assessment program.

**Figure 13 - Preferential Agricultural Assessment Revenue**



**Figure 14 - Preferential Agricultural Assessed Value Eliminated**



## Conservation Use Valuation

In 1991 the Legislature embraced the “current use” valuation concept. This bill provided for the assessment for ad valorem tax purposes of certain qualifying properties based on current use value rather than fair market value. The bill also provided for the Commissioner to develop a table of current use values to be used in all counties, which results from a legislative formula taking into account the amount of income the land is capable of producing when growing certain crops and timber, and factors founded in market data using only farmer to farmer land sales. The data is grouped into nine agricultural districts in Georgia.

Unlike the Preferential Agricultural Assessment Program in which assessments are based on 30% of fair market value rather than 40% of fair market value statewide, the valuation of property in Conservation Use Covenants is most significant in the Urban Areas of North Georgia and other parts of the State where strong residential and commercial development is occurring. As a result, agricultural landowners' interest is greatest in these transitional areas.

Several reports, graphs, and charts are being included in this report to show the fiscal impact of conservation use valuation.

**Table 4** below represents the 10 counties most affected by Conservation Use Assessment Covenants. Shown in this table is a listing, by county, of the number of applications (parcel count), assessed value eliminated from the digest, the amount of tax loss for each of the tax types, and the total tax loss. The total amount of tax loss in these 10 counties accounts for approximately 35% of the total amount of tax loss statewide.

**TABLE 4 – CONSERVATION USE FISCAL IMPACT**

COUNTY	PARCEL COUNT	VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
Cherokee	2,043	164,651,440	411,633	917,273	3,276,540	405,167	4,640,143
Gwinnett	922	87,884,812	21,971	795,358	1,681,378	258,942	2,755,649
Morgan	1,022	95,239,960	23,810	1,071,449	1,523,839	0	2,619,098
Henry	1,085	65,815,958	16,454	618,194	1,330,141	320,819	2,285,608
Barrow	1,370	65,242,479	16,311	410,411	1,343,543	113,813	1,884,078
Jackson	1,279	96,292,458	24,073	251,890	1,470,046	94,467	1,840,476
Hall	1,887	72,914,657	18,229	510,363	1,027,622	183,202	1,739,416
Oconee	1,299	67,209,059	16,802	572,024	1,102,228	0	1,691,054
Jasper	913	50,677,738	12,669	674,547	835,169	0	1,522,385
Paulding	966	56,099,667	14,025	415,137	1,054,674	0	1,483,836

**Table 5** on the following pages provides a listing of each county and the number of parcels receiving Conservation Use Assessment, the amount of value eliminated from the taxable digest in each county and the tax dollar loss in each appropriate taxing district (State, County, School, Special) and the total tax dollar loss. Special districts include Hospital Authorities, Fire Districts, Industrial Authorities, etc.

<b>TABLE 5 - CONSERVATION USE VALUATION ASSESSMENT FOR 2000</b>							
COUNTY	PARCEL COUNT	VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
APPLING	34	190,791	48	1,860	2,932	9	4,849
ATKINSON	47	66,536	17	1,066	882	-	1,965
BACON	157	1,145,098	286	14,886	14,314	-	29,486
BAKER	3	10,479	3	106	174	-	283
BALDWIN	392	4,143,365	1,036	51,875	68,987	-	121,898
BANKS	735	46,358,048	11,590	289,274	573,913	37,087	911,864
BARROW	1,370	65,242,479	16,311	410,411	1,343,543	113,813	1,884,078
BARTOW	753	21,977,936	5,494	151,723	395,931	-	553,148
BEN HILL	162	1,596,862	399	22,260	29,414	-	52,073
BERRIEN	57	269,007	67	3,564	2,730	-	6,361
BIBB	124	1,149,882	287	15,142	23,321	3,450	42,200
BLECKLEY	289	5,617,972	1,404	50,698	68,820	-	120,922
BRANTLEY	101	576,098	144	9,186	8,895	432	18,657
BROOKS	134	2,936,896	734	27,414	39,384	26	67,558
BRYAN	182	2,944,544	736	21,083	49,763	-	71,582
BULLOCH	1,622	24,935,542	6,234	242,873	259,330	-	508,437
BURKE	4	44,111	11	221	562	101	895
BUTTS	794	25,829,562	6,457	365,488	442,202	-	814,147
CALHOUN	-	-	-	-	-	-	-
CAMDEN	211	3,978,757	995	54,987	59,482	3,266	118,730
CANDLER	276	4,030,619	1,008	44,116	58,444	-	103,568
CARROLL	1,461	42,129,545	10,532	192,953	720,125	-	923,610
CATOOSA	326	13,012,151	3,253	42,497	191,929	-	237,679
CHARLTON	352	3,756,961	939	46,700	50,700	21,189	119,528
CHATHAM	52	4,172,120	1,043	43,553	78,602	5,219	128,417
CHATTAHOOCHEE	-	-	-	-	-	-	-
CHATTOOGA	543	12,483,229	3,121	101,856	116,883	-	221,860
CHEROKEE	2,043	164,651,440	41,163	917,273	3,276,540	405,167	4,640,143
CLARKE	192	6,557,838	1,639	87,744	122,959	2,099	214,441
CLAY	3	45,237	11	693	457	-	1,161
CLAYTON	157	3,508,818	877	13,730	62,864	15,398	92,869
CLINCH	-	-	-	-	-	-	-
COBB	767	42,776,034	10,694	302,426	743,302	180,395	1,236,817
COFFEE	717	14,131,063	3,533	89,280	229,630	-	322,443
COLQUITT	1,279	13,590,539	3,398	157,442	120,956	32,049	313,845
COLUMBIA	3,314	42,850,947	10,713	329,953	736,179	-	1,076,845
COOK	395	6,804,492	1,701	52,735	100,230	-	154,666
COWETA	1,126	16,365,991	4,091	85,537	329,283	40,675	459,586
CRAWFORD	203	4,769,805	1,192	57,565	71,547	-	130,304
CRISP	44	264,070	66	3,418	4,199	229	7,912
DADE	113	2,559,598	640	14,501	33,275	-	48,416
DAWSON	492	42,119,699	10,530	261,647	532,646	-	804,823
DECATUR	86	1,783,680	446	17,819	22,011	-	40,276
DEKALB	20	754,215	189	7,527	16,766	3,544	28,026
DODGE	-	-	-	-	-	-	-
DOOLY	27	201,142	50	2,665	3,379	-	6,094
DOUGHERTY	67	2,862,440	716	31,774	50,665	18,980	102,135
DOUGLAS	218	8,311,909	2,078	78,664	167,069	-	247,811
EARLY	24	195,874	49	1,502	2,546	-	4,097
ECHOLS	17	163,996	41	1,930	2,296	-	4,267
EFFINGHAM	832	12,363,766	3,091	105,908	203,384	21,006	333,389
ELBERT	661	26,602,082	6,651	159,404	369,769	-	535,824

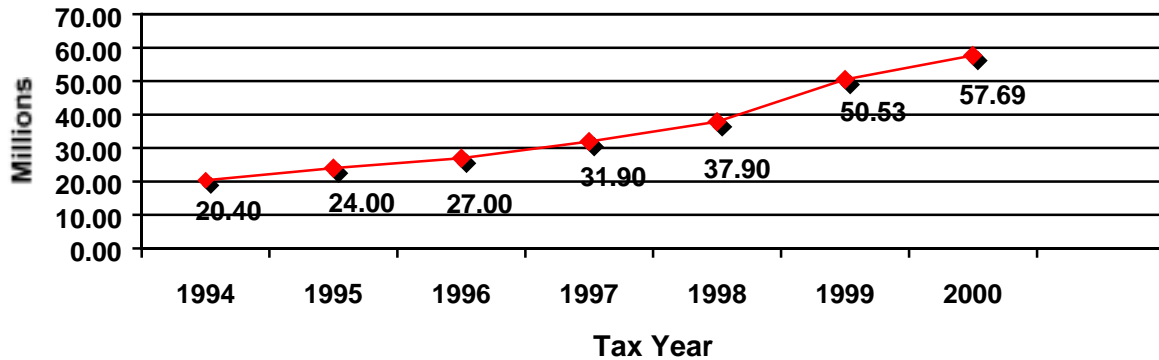


EMANUEL	18	37,867	9	435	383	64	891
EVANS	13	116,987	29	643	1,287	-	1,959
FANNIN	838	22,350,096	5,588	140,135	293,211	-	438,934
FAYETTE	272	15,313,492	3,828	156,594	342,716	-	503,138
FLOYD	811	14,747,536	3,687	144,231	230,879	17,021	395,818
FORSYTH	924	69,104,760	17,276	172,762	1,180,309	68,621	1,438,968
FRANKLIN	1,242	20,603,036	5,151	200,098	328,618	-	533,867
FULTON	409	24,597,810	6,149	336,745	495,646	107,758	946,298
GILMER	978	19,800,661	4,950	113,854	334,739	-	453,543
GLASCOCK	7	63,352	16	840	900	-	1,756
GLYNN	69	2,841,054	710	19,859	50,827	5,083	76,479
GORDON	1,080	24,245,631	6,061	184,752	416,295	-	607,108
GRADY	239	9,556,079	2,389	9,472	130,918	-	202,779
GREENE	437	7,480,288	1,870	68,594	82,283	-	152,747
GWINNETT	922	87,884,812	21,971	795,358	1,681,378	256,942	2,755,649
HABERSHAM	838	49,509,536	12,377	468,660	562,923	29,706	1,073,666
HALL	1,887	72,914,657	18,229	510,363	1,027,622	183,202	1,739,416
HANCOCK	249	2,263,322	566	68,987	35,987	-	105,540
HARALSON	343	5,987,014	1,497	54,580	82,079	-	138,156
HARRIS	422	11,162,976	2,791	83,500	184,859	-	271,150
HART	568	19,153,136	4,788	101,353	286,531	-	392,672
HEARD	474	17,014,466	4,254	161,637	224,149	-	390,040
HENRY	1,085	65,815,958	16,454	618,194	1,330,141	320,819	2,285,608
HOUSTON	239	13,017,080	3,254	114,941	161,672	9,372	289,239
IRWIN	616	6,425,136	1,606	71,640	107,236	6,104	186,586
JACKSON	1,279	96,292,458	24,073	251,890	1,470,046	94,467	1,840,476
JASPER	913	50,677,738	12,669	674,547	835,169	-	1,522,385
JEFF DAVIS	3	168,193	42	1,388	2,144	-	3,574
JEFFERSON	900	15,772,483	3,943	208,986	203,465	7,886	424,280
JENKINS	8	81,777	20	1,075	822	-	1,917
JOHNSON	312	1,111,806	278	15,113	15,194	-	30,585
JONES	196	3,093,361	773	30,487	41,142	-	72,402
LAMAR	303	4,851,249	1,213	40,023	80,822	-	122,058
LANIER	14	146,882	37	1,062	2,510	-	3,609
LAURENS	17	103,262	26	671	1,356	-	2,053
LEE	230	11,665,650	2,916	163,214	181,622	-	347,752
LIBERTY	23	259,820	65	2,988	4,625	1,040	8,718
LINCOLN	217	1,106,852	277	14,212	16,658	1,882	33,029
LONG	76	880,988	220	14,996	13,832	-	29,048
LOWNDES	470	16,456,538	4,114	122,486	234,999	-	361,599
LUMPKIN	767	26,197,005	6,549	303,623	418,952	-	729,124
MACON	10	40,895	10	442	622	-	1,074
MADISON	832	14,467,310	3,617	123,953	224,822	3,617	356,009
MARION	6	55,316	14	411	761	-	1,186
MCDUFFIE	310	7,258,284	1,815	56,726	97,987	-	156,528
MCINTOSH	54	1,522,303	381	14,842	23,215	1,142	39,580
MERIWETHER	1,090	42,354,775	10,589	341,205	713,254	-	1,065,048
MILLER	35	345,693	86	4,871	5,773	-	10,730
MITCHELL	1,056	48,604,953	12,151	758,383	473,416	-	1,243,950
MONROE	331	5,492,333	1,373	45,312	64,919	-	111,604
MONTGOMERY	29	240,642	60	2,098	3,292	-	5,450
MORGAN	1,022	95,239,960	23,810	1,071,449	1,523,839	-	2,619,098
MURRAY	248	4,247,575	1,062	24,636	61,590	-	87,288
MUSCOGEE	70	3,364,246	841	55,107	78,622	35,323	169,893

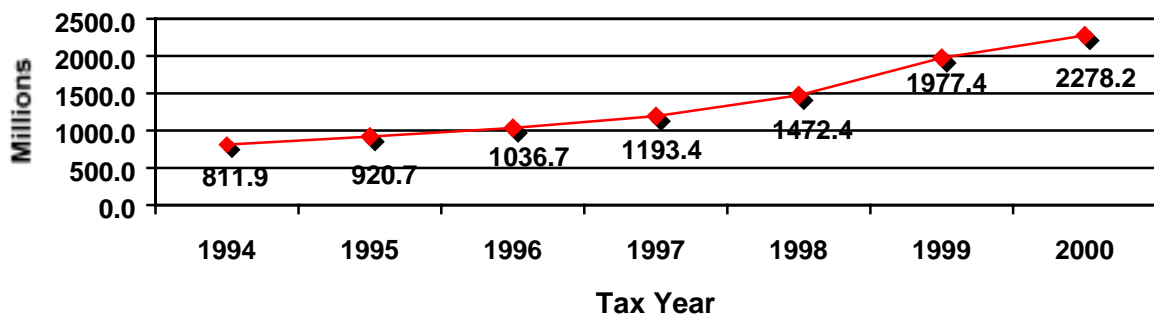
NEWTON	1,039	37,436,872	9,359	364,260	687,583	98,206	1,159,408
OCONEE	1,299	67,209,059	16,802	572,024	1,102,228	-	1,691,054
OGLETHORPE	43	585,256	146	3,518	7,309	-	10,973
PAULDING	966	56,099,667	14,025	415,137	1,054,674	-	1,483,836
PEACH	120	2,578,584	645	38,318	39,968	-	78,931
PICKENS	335	28,220,992	7,055	80,148	432,063	-	519,266
PIERCE	212	3,303,074	826	25,103	45,814	-	71,743
PIKE	544	11,018,673	2,755	85,395	137,293	-	225,443
POLK	600	12,494,562	3,124	136,316	183,095	-	322,535
PULASKI	10	50,467	13	621	754	50	1,438
PUTNAM	231	7,685,545	1,921	72,736	79,353	-	154,010
QUITMAN	80	1,394,683	349	16,471	20,864	-	37,684
RABUN	395	21,619,240	5,405	175,331	147,616	-	328,352
RANDOLPH	-	-	-	-	-	-	-
RICHMOND	158	2,645,537	661	15,617	54,361	3,736	74,375
ROCKDALE	714	6,471,046	1,618	83,670	148,057	-	233,345
SCHLEY	11	141,466	35	1,434	2,236	-	3,705
SCREVEN	16	65,666	16	878	998	-	1,892
SEMINOLE	6	119,055	30	1,191	1,791	80	3,092
SPALDING	419	18,795,741	4,699	182,319	367,833	56,362	611,213
STEPHENS	274	7,480,123	1,870	53,109	112,202	-	167,181
STEWART	5	40,679	10	464	561	-	1,035
SUMTER	26	372,386	93	3,709	5,359	516	9,677
TALBOT	1,028	14,475,159	3,619	241,880	215,680	-	461,179
TALIAFERRO	4	21,824	5	388	358	-	751
TATTNALL	38	222,999	56	3,458	3,599	-	7,113
TAYLOR	2	9,294	2	96	112	-	210
TELFAIR	4	17,717	4	162	199	-	365
TERRELL	7	109,552	27	1,446	1,599	-	3,072
THOMAS	707	22,743,803	5,686	104,597	281,957	48,007	440,247
TIFT	758	23,415,038	5,854	223,380	321,957	-	551,191
TOOMBS	2	9,967	2	66	68	10	146
TOWNS	192	5,128,521	1,282	30,771	20,514	-	52,567
TREUTLEN	-	-	-	-	-	-	-
TROUP	666	12,055,300	3,014	106,449	214,343	-	323,806
TURNER	880	15,291,980	3,823	208,124	206,442	-	418,389
TWIGGS	3	9,737	2	113	180	-	295
UNION	680	27,974,014	6,994	134,275	234,702	-	375,971
UPSON	464	5,500,932	1,375	60,792	88,180	-	150,347
WALKER	400	14,629,667	3,657	35,696	218,128	-	257,481
WALTON	793	45,571,652	11,393	459,725	857,471	-	1,328,589
WARE	30	101,990	25	1,377	1,606	-	3,008
WARREN	57	151,902	38	456	2,499	-	2,993
WASHINGTON	3	9,391	2	86	178	-	266
WAYNE	464	3,505,521	876	42,697	50,830	-	94,403
WEBSTER	47	640,585	160	8,565	8,968	-	17,693
WHEELER	2	19,364	5	141	232	-	378
WHITE	750	34,360,448	8,590	153,935	513,882	-	676,407
WHITFIELD	29	665,358	166	1,331	12,364	-	13,861
WILCOX	7	72,306	18	1,012	912	-	1,942
WILKES	463	5,404,159	1,351	39,848	86,683	-	127,882
WILKINSON	340	4,572,539	1,143	47,600	65,296	-	114,039
WORTH	914	18,696,185	4,674	197,245	219,867	6,170	427,956
TOTAL	66,016	2,278,155,631	569,532	18,424,832	36,433,090	2,267,320	57,694,774

Figures 15 and 16 below illustrate the amount of revenue loss and the ever increasing amount of value removed annually from digests affected by the Conservation Use Valuation program since 1994.

**Figure 15 - Conservation Use Revenue Loss**



**Figure 16 - Conservation Use Assessed Value Eliminated**



## Timber Impact Report

Prior to 1992, timber was taxed annually as part of the tax digest. At that time, approximately 82 counties placed some value on standing timber, while other counties either did not tax timber at all or could not identify the value separate from the land value.

Along with Conservation Use Valuation, the amendment to the Georgia Constitution, which was approved by the electorate in 1991, also provided for a one-time assessment on harvested timber versus the annual taxation of timber as part of the value of real estate. Timber is now taxed once at its current value when harvested.

Pursuant to O.C.G.A. Section 48-5-7.4(s), **Table 6** below and on the following page is the report required regarding timber revenue. This report shows the 1999 total assessed value (100%) of timber and the revenue for county and school purposes as reported on each county's 2000 digest.

Effective January 1, 1996, a change in the timber tax law affected the billing of owner harvests transactions and the Department's responsibility to develop average timber value tables. The Department now develops this table of values on an annual basis, rather than on a quarterly basis.

**TABLE 6 – 1999 TIMBER REVENUE REPORTED ON 2000 TAX DIGESTS**

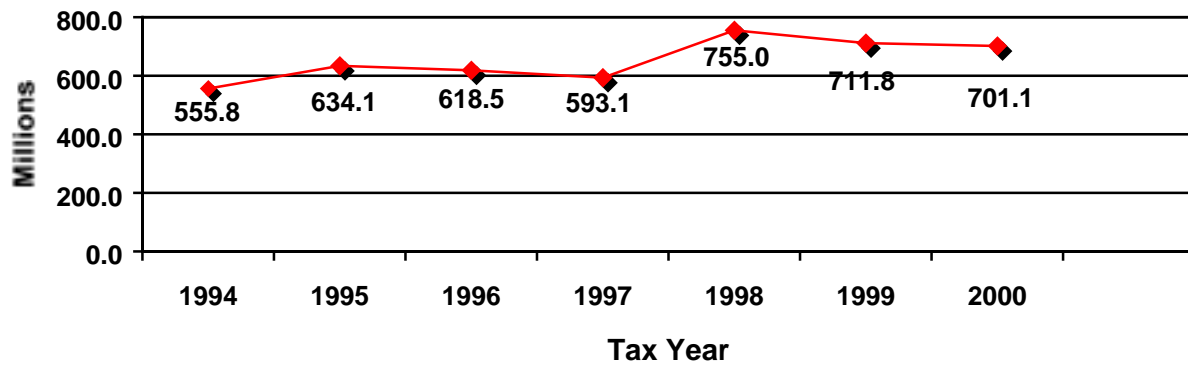
COUNTY	ASSESSED VALUE	COUNTY TAX	SCHOOL TAX	TOTAL TAX	COUNTY	ASSESSED VALUE	COUNTY TAX	SCHOOL TAX	TOTAL TAX
APPLING	8,843,710	86,934	136,989	223,923	DADE	4,165	26	54	80
ATKINSON	7,557,824	116,886	100,149	217,035	DAWSON	1,852,039	11,557	23,521	35,078
BACON	4,810,880	62,541	60,136	122,677	DECATUR	5,693,909	56,939	70,320	127,259
BAKER	2,245,493	21,487	37,724	59,211	DEKALB	76,816	873	1,727	2,600
BALDWIN	4,011,113	51,222	66,785	118,007	DODGE	6,932,534	69,325	90,123	159,448
BANKS	672,749	4,205	8,342	12,547	DOOLY	3,066,680	40,634	51,520	92,154
BARROW	667,255	4,170	13,579	17,749	DOUGHERT	1,301,756	14,450	23,041	37,491
BARTOW	3,282,448	22,707	61,644	84,351	DOUGLAS	685,529	6,499	12,408	18,907
BEN HILL	4,676,715	65,474	86,519	151,993	EARLY	5,146,069	34,273	66,899	101,172
BERRIEN	4,133,006	54,762	43,397	98,159	ECHOLS	10,608,805	131,867	138,424	270,291
BIBB	385,277	5,219	7,667	12,886	EFFINGHAM	8,597,028	73,978	142,195	216,173
BLECKLEY	1,756,826	16,110	21,521	37,631	ELBERT	4,833,348	40,503	74,917	115,420
BRANTLEY	12,358,410	193,038	190,814	383,852	EMANUEL	11,145,010	136,192	117,023	253,215
BROOKS	5,077,890	54,283	70,633	124,916	EVANS	3,814,735	26,703	41,962	68,665
BRYAN	5,217,233	37,564	88,693	126,257	FANNIN	112,662	712	1,491	2,203
BULLOCH	9,396,080	92,551	97,719	190,270	FAYETTE	680,659	6,624	16,016	22,640
BURKE	4,346,624	21,733	51,073	72,806	FLOYD	3,281,860	35,641	55,299	90,940
BUTTS	1,257,173	21,322	22,151	43,473	FORSYTH	34,819	92	581	673
CALHOUN	1,192,076	12,708	10,049	22,757	FRANKLIN	496,795	4,084	7,035	11,119
CAMDEN	19,485,236	270,260	292,279	562,539	FULTON	903,844	12,374	18,764	31,138
CANDLER	2,710,791	29,466	33,885	63,351	GILMER	1,528,157	9,517	19,973	29,490
CARROLL	2,813,085	12,941	50,073	63,014	GLASCOCK	2,093,830	28,371	29,763	58,124
CATOOSA	603,828	1,649	7,850	9,499	GLYNN	9,227,473	64,500	161,481	225,981
CHARLTON	17,513,321	202,472	252,367	454,839	GORDON	1,323,360	10,124	23,132	33,256
CHATHAM	2,381,080	26,215	47,217	73,432	GRADY	5,847,992	39,591	80,702	120,293
CHATTAHOOCHEE	98,976	1,171	1,071	1,242	GREENE	7,037,355	67,910	77,411	145,321
CHATTOOGA	883,164	7,176	8,302	15,478	GWINNETT	357,694	3,308	7,064	10,372
CHEROKEE	1,066,851	6,348	21,700	28,048	HABERSHAM	137,877	1,041	1,446	2,487
CLARKE	553,485	7,444	10,378	17,822	HALL	382,676	2,487	5,300	7,787
CLAY	2,833,327	43,407	29,325	72,732	HANCOCK	12,156,499	376,244	204,472	580,716
CLAYTON	670,650	2,756	12,300	15,056	HARALSON	5,147,750	47,015	71,359	118,374
CLINCH	32,764,372	366,306	458,701	825,007	HARRIS	5,658,342	36,949	93,080	130,029
COBB	211,132	1,520	3,705	5,225	HART	586,965	3,117	8,864	11,981
COFFEE	5,584,700	35,295	90,751	126,046	HEARD	4,488,427	40,396	59,472	99,868
COLQUITT	6,248,165	74,041	55,609	129,650	HENRY	2,081,824	23,504	44,759	68,263
COLUMBIA	7,114,518	54,782	124,575	179,357	HOUSTON	3,236,926	28,841	40,332	69,173
COOK	2,575,710	18,030	37,992	56,022	IRWIN	8,354,452	93,152	139,436	232,588
COWETA	2,156,186	11,535	43,404	54,939	JACKSON	49,823	384	873	1,257
CRAWFORD	2,430,834	35,855	44,970	80,825	JASPER	5,978,820	84,430	104,151	188,581
CRISP	2,496,899	32,332	40,462	72,794	JEFF DAVIS	7,663,067	58,546	97,704	156,250

**TABLE 6 (Continued)– 1999 TIMBER REVENUE REPORTED ON 2000 TAX DIGESTS**

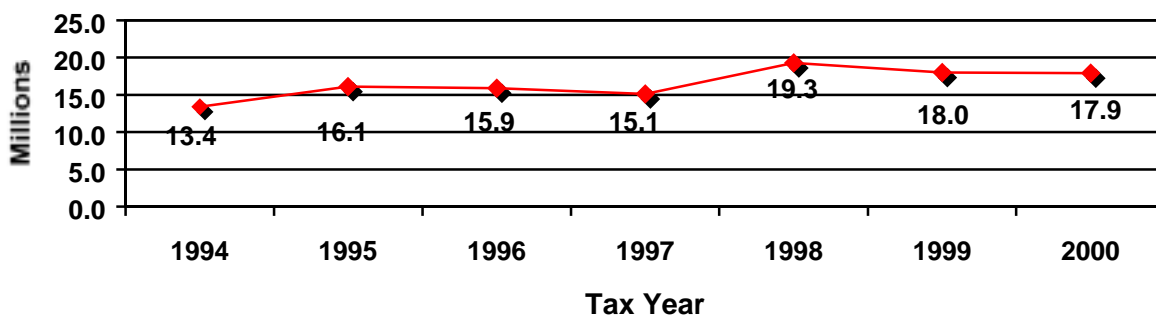
COUNTY	ASSESSED VALUE	COUNTY TAX	SCHOOL TAX	TOTAL TAX	COUNTY	ASSESSED VALUE	COUNTY TAX	SCHOOL TAX	TOTAL TAX
JEFFERSON	5,754,226	66,174	62,721	128,895	RICHMOND	1,722,223	10,166	35,426	45,592
JENKINS	3,102,995	43,597	33,543	77,140	ROCKDALE	1,468,245	19,028	33,711	52,739
JOHNSON	4,610,576	63,165	63,395	126,560	SCHLEY	1,514,157	18,579	28,936	47,515
JONES	5,477,486	54,665	64,634	119,299	SCREVEN	5,328,616	69,112	80,995	150,107
LAMAR	1,719,891	14,189	28,705	42,894	SEMINOLE	771,559	7,314	11,797	19,111
LANIER	5,413,734	41,523	99,992	141,515	SPALDING	884,572	8,580	15,940	24,520
LAURENS	8,993,559	58,458	118,085	176,543	STEPHENS	624,633	4,710	9,257	13,967
LEE	1,768,455	24,758	27,553	52,311	STEWART	8,757,237	113,319	102,372	215,691
LIBERTY	7,656,664	92,033	136,289	228,322	SUMTER	4,845,144	47,110	69,722	116,832
LINCOLN	5,279,607	67,790	79,458	147,248	TALBOT	3,965,658	66,266	59,287	125,553
LONG	8,858,138	145,539	139,073	284,612	TALIAFERRO	5,022,619	89,905	82,321	172,226
LOWNDES	5,099,402	38,265	68,020	106,285	TATTNALL	5,783,884	89,708	79,355	169,063
LUMPKIN	406,962	3,968	6,511	10,479	TAYLOR	3,375,666	31,394	37,132	68,526
MACON	3,123,245	33,856	48,723	82,579	TELFAIR	8,949,248	81,438	100,769	182,207
MADISON	1,161,257	10,348	14,295	24,643	TERRELL	2,540,216	33,531	37,087	70,618
MARION	2,607,210	18,806	35,849	54,655	THOMAS	7,434,132	33,464	80,289	113,753
MCDUFFIE	3,945,584	30,973	47,347	78,320	TIFT	3,047,400	27,335	41,902	69,237
MCINTOSH	11,760,347	114,663	179,345	294,008	TOOMBS	4,386,956	24,220	65,366	89,586
MERIWETHER	6,839,893	51,436	107,728	159,164	TOWNS	0	0	0	0
MILLER	452,869	7,400	7,586	14,986	TREUTLEN	4,579,175	69,237	54,034	123,271
MITCHELL	3,524,306	55,014	34,362	89,376	TROUP	6,989,279	61,715	124,269	185,984
MONROE	5,689,542	41,249	67,250	108,499	TURNER	3,595,569	49,007	44,945	93,952
MONTGOMERY	2,372,848	20,596	32,983	53,579	TWIGGS	6,138,678	84,407	107,120	191,527
MORGAN	5,565,418	55,487	89,047	144,534	UNION	2,136	10	18	28
MURRAY	3,190,406	18,504	46,261	64,765	UPSON	1,490,348	16,573	23,920	40,493
MUSCOGEE	344,503	2,977	8,051	11,028	WALKER	1,639,373	4,131	22,476	26,607
NEWTON	1,513,308	14,860	29,706	44,566	WALTON	1,407,059	14,718	26,242	40,960
OCONEE	1,528,413	13,603	25,142	38,745	WARE	17,675,343	238,617	287,755	526,372
OGLETHORPE	7,702,507	46,138	96,281	142,419	WARREN	8,896,537	80,958	146,971	227,929
PAULDING	1,509,055	11,529	28,370	39,899	WASHINGTON	14,092,810	139,525	268,468	407,993
PEACH	294,989	4,384	4,572	8,956	WAYNE	10,573,642	131,113	145,916	277,029
PICKENS	920,218	5,521	17,052	22,573	WEBSTER	2,965,797	33,069	37,814	70,883
PIERCE	5,407,791	41,099	75,006	116,105	WHEELER	5,123,311	44,419	52,514	96,933
PIKE	1,466,362	11,722	17,200	28,922	WHITE	76,535	344	1,147	1,491
POLK	2,763,652	30,193	40,631	70,824	WHITFIELD	1,024,454	2,062	18,878	20,940
PULASKI	1,025,088	12,547	15,376	27,923	WILCOX	14,179,589	198,514	178,805	377,319
PUTNAM	2,890,766	28,908	33,793	62,701	WILKES	14,040,344	107,703	235,597	343,300
QUITMAN	2,390,681	30,290	42,124	72,414	WILKINSON	9,989,463	99,095	152,339	251,434
RABUN	0	0	0	0	WORTH	7,449,521	74,272	87,606	161,878
RANDOLPH	6,935,487	56,247	127,821	184,068	STATE	701,112,001	7,614,832	10,254,962	17,859,628

**Figures 17 and 18** below show the amount of timber value reported and the amount of tax levied for county and school tax purposes for the years 1994 through 2000.

**Figure 17 - State Wide Timber Values**



**Figure 18 - County and School Revenue from Timber**



The Department desires to provide to the legislature all information necessary for the proper evaluation of legislative impact and implementation of property tax policies. It is hoped this report can be a tool for further understanding the state of Property Tax Administration in Georgia. The staff of the Property Tax Division will be able to provide more information or clarification of information upon request.

Respectfully Submitted,

T. Jerry Jackson  
Revenue Commissioner